

# ATTESTATION ENGAGEMENT

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## Treasurer Centre County, Pennsylvania For the Period

Hunting  
July 1, 2012 to June 30, 2016

Fishing and Dog  
January 1, 2013 to December 31, 2015

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December 2016



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

### Independent Auditor's Report

The Honorable Richard A. Fornicola  
Treasurer  
Centre County  
Bellefonte, PA 16823

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Centre County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). The county office's management is responsible for these Statements. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

## Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Centre County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

December 1, 2016

Eugene A. DePasquale  
Auditor General

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TREASURER  
CENTRE COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	108	\$ 2,127.60
Junior	7	39.90
Landowner	4	14.80
Junior combination	3	26.10
Senior	5	63.50
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	3	152.10
Military	42	71.40
Mentored Youth	5	8.50
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	62	973.40
Muzzleloaders - Resident and Non-resident	43	470.10
Antlerless deer		
Resident	11,588	66,051.60
Resident landowners	21	119.70
Non-resident	133	3,418.10
Non-resident landowners	2	51.40
Armed forces	50	285.00
Disabled veterans	31	176.70
Elk - Antlered and Antlerless	10	107.00
Bobcat	4	22.80
Fisher	2	11.40
Furtaker		
Adult resident	2	39.40
Migratory - Resident and Non-resident	22	59.40
Bear - Resident and Non-resident	59	926.30
DMAP - Resident and Non-resident	17	164.90
Replacements	45	256.50
Totals (Note 2)	<u>12,273</u>	<u>76,141.10</u>
Disbursements to Game Commission (Note 3)		(76,027.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(6.70)
Examination adjustments (Note 5)		<u>6.70</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	121	\$ 2,383.70
Junior	6	34.20
Landowner	3	11.10
Junior combination	3	26.10
Senior	5	63.50
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	2	101.40
Military	34	57.80
Spring Turkey	2	41.40
Mentored Youth	11	18.70
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	59	926.30
Muzzleloaders - Resident and Non-resident	45	491.50
Antlerless deer		
Resident	11,567	65,931.90
Resident landowners	19	108.30
Non-resident	141	3,623.70
Non-resident landowners	1	25.70
Armed forces	57	324.90
Disabled veterans	37	210.90
Elk - Antlered and Antlerless	9	96.30
Bobcat	4	22.80
Fisher	2	11.40
Furtaker		
Adult resident	8	157.60
Migratory - Resident and Non-resident	24	64.80
Bear - Resident and Non-resident	64	1,004.80
DMAP - Resident and Non-resident	16	155.20
Replacements	64	364.80
Donations for the Game Commission	1	5.00
Totals (Note 2)	<u>12,311</u>	<u>76,868.00</u>
Disbursements to Game Commission (Note 3)		(76,738.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(129.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	105	\$ 2,068.50
Junior	4	22.80
Landowner	3	11.10
Junior combination	10	87.00
Senior	4	50.80
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	2	101.40
Military	32	54.40
Spring Turkey	2	41.40
Mentored Youth	8	13.60
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	68	1,087.60
Muzzleloaders - Resident and Non-resident	44	470.80
Antlerless deer		
Resident	10,566	60,226.20
Resident landowners	20	114.00
Non-resident	124	3,186.80
Non-resident landowners	2	51.40
Armed forces	43	245.10
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	11	117.70
Bobcat	7	39.90
Fisher	2	11.40
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	11	29.70
Bear - Resident and Non-resident	61	977.70
DMAP - Resident and Non-resident	24	232.80
Replacements	34	193.80
Totals (Note 2)	<u>11,230</u>	<u>70,240.00</u>
Disbursements to Game Commission (Note 3)		(70,223.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(103.10)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(87.00)
Examination adjustments (Note 6)		<u>87.00</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2014 to June 30, 2015		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.



TREASURER  
CENTRE COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	105	\$ 2,068.50
Junior	5	28.50
Landowner	2	7.40
Junior combination	10	87.00
Senior	7	88.90
Senior Lifetime Combo	2	201.40
Military	37	62.90
Reserves	3	5.10
Spring Turkey	6	124.20
Mentored Youth	5	8.50
Non-resident		
Adult	2	201.40
Archery - Resident and Non-resident	75	1,187.50
Muzzleloaders - Resident and Non-resident	47	512.90
Antlerless deer		
Resident	10,396	59,257.20
Resident landowners	22	125.40
Non-resident	122	3,135.40
Non-resident landowners	1	25.70
Armed forces	50	285.00
Disabled veterans	34	193.80
Elk - Antlered and Antlerless	14	149.80
Bobcat	9	51.30
Fisher	6	34.20
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	18	48.60
Bear - Resident and Non-resident	56	879.20
DMAP - Resident and Non-resident	28	275.60
Replacements	78	444.60
Totals (Note 2)	<u>11,144</u>	<u>69,568.80</u>
Disbursements to Game Commission (Note 3)		(69,465.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(110.10)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		(6.70)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County)		
for the license period July 1, 2015 to June 30, 2016		<u>\$ (6.70)</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	50	\$ 1,085.00
3 Year Resident	2	127.40
5 Year Resident	1	105.70
Senior resident	2	21.40
National Guard/Armed Forces	14	23.80
Replacements	1	5.70
Prisoner of War		
Non-resident	5	258.50
Tourist		
Three day	1	25.70
Senior lifetime	12	608.40
Lifetime Upgrade Card	14	97.80
Replacements	12	34.20
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	8	117.60
Trout/Salmon Stamp	67	582.90
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>195</u>	3,210.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,210.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	39	\$ 846.30
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Replacements	1	5.70
Senior resident	4	42.80
One day resident	1	10.70
National Guard/Armed Forces	4	6.80
Prisoner of War		
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	5	253.50
Lifetime Upgrade Card	2	21.40
Replacements	6	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	9	132.30
Trout/Salmon Stamp	37	321.90
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>115</u>	<u>1,979.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,979.40)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	49	\$ 1,014.30
5 Year Resident	1	105.70
Voluntary Youth	1	1.70
Replacements	1	5.70
Senior resident	3	29.10
National Guard/Armed Forces	5	8.50
Prisoner of War		
Reduced Disabled Veterans	2	3.40
Non-resident	2	101.40
Tourist		
Senior lifetime	7	354.90
Lifetime Upgrade Card	3	32.10
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	9	132.30
Trout/Salmon Stamp	41	356.70
1 Year Trout/Salmon	10	87.00
5 Year Trout/Salmon	1	40.70
Annual Fishing Button	<u>9</u>	<u>46.00</u>
Totals (Note 2)	<u>149</u>	2,354.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,354.00)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2015 to December 31, 2015		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,673	\$ 53,551.00
Senior citizen	2,616	8,946.00
Lifetime	<u>797</u>	<u>24,130.00</u>
Totals (Note 2)	<u>13,086</u>	86,627.00
Disbursements to Department of Agriculture (Note 3)		<u>(86,627.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
 CENTRE COUNTY  
 DOG LICENSE SALES  
 STATEMENT OF RECEIPTS AND DISBURSEMENTS  
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,824	\$ 48,882.00
Senior citizen	2,533	8,687.00
Lifetime	<u>801</u>	<u>24,580.00</u>
Totals (Note 2)	<u>12,158</u>	82,149.00
Disbursements to Department of Agriculture (Note 3)		<u>(82,149.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,394	\$ 46,360.00
Senior citizen	2,443	8,349.00
Lifetime	<u>756</u>	<u>23,130.00</u>
Totals (Note 2)	<u>11,593</u>	77,839.00
Disbursements to Department of Agriculture (Note 3)		<u>(77,839.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ -</u>

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER  
CENTRE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2015

1. Criteria

The Statements of Receipts and Disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The Statements were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of hunting licenses, sold electronically, for license years 2012 through 2016 were remitted weekly through an electronic funds transfer program.



TREASURER  
CENTRE COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2015

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2013 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2015 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency. It does not reflect adjustments disclosed by our examination.

5. Examination Adjustment - Hunt License Year Ending June 30, 2013

The PA Game Commission made an additional withdrawal (EFT) from the County account for the direct sale of a doe license which was not properly reflected in the County's report of sales during the 2012-2013 license year. A \$6.70 adjustment was required to accurately reflect no balances due.

6. Examination Adjustment - Hunt License Year Ending June 30, 2015

The PA Game Commission made additional withdrawals (EFT's) from the County account for direct sales of nine doe licenses totaling \$60.30, and a \$26.70 adjustment for a nonresident doe license replacing an erroneously entered resident doe license, which were not properly reflected in the County's report of sales for the license year 2014-2015. An \$87.00 adjustment was required to accurately reflect no balances due.

7. County Officer Serving During Examination Period

Richard A. Fornicola served as Treasurer during the hunting license period July 1, 2012 to June 30, 2016 and during the fishing and dog license period January 1, 2013 to December 31, 2015.

TREASURER  
CENTRE COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2015

This report was initially distributed to:

**The Honorable Russell C. Redding**  
Secretary  
Department of Agriculture

**Mr. D. Holbrook Duer**  
Assistant Counsel  
Governor's Office of General Counsel  
Department of Agriculture

**Mr. John Arway**  
Executive Director  
Fish and Boat Commission

**Mr. R. Matthew Hough**  
Executive Director  
Pennsylvania Game Commission

**The Honorable Richard A. Fornicola**  
Treasurer

**The Honorable Charles L. Witmer**  
Controller

**The Honorable Michael Pipe**  
Chairman of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://www.PaAuditor.gov). Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: [news@PaAuditor.gov](mailto:news@PaAuditor.gov).